

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 65-11

May 3, 1965

TAX RETURNS FOR PERIOD OF JUNE 9 - 23, 1965

Manufacturers of tobacco products:

This is to remind you that the regulations in 26 CFR 270.165 express a special rule applicable to the filing of the semimonthly tax return for the period June 9 through June 23, 1965. The special rule is that the return for the period ending on the 23d day of June of each year shall be filed not later than the second business day succeeding the last calendar day of the return period. Business day means any day other than Saturday, Sunday, a legal holiday in the District of Columbia, or a statewide legal holiday in the State wherein the return is required to be filed. Unless affected by holidays, the tax return for the period ending June 23, 1965, must be filed not later than June 25, 1965.

Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in dark ink, appearing to read "Harold A. Serr".

Harold A. Serr

Director, Alcohol and Tobacco Tax Division